

**PST-1-X Amended Prepaid
Sales Tax Return**Form 035 Rev 01 Stations 435, 436
E (03) S (04) _/ _/ _
NS CA RC**Read this information first**

Do not write above this line.

Everyone must complete Parts 1, 2, and 5.

You also must complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."**Part 1: Identify your business**1 IBT no. _____ - _____
Illinois business tax number

2 Amended tax period _____

3 Business name _____

☐ "X" only if your address is **different** from the address on your original return and complete Line 4 below.4 Mailing address _____
Number and street

City _____ State _____ ZIP _____

Part 2: Check the reason you are correcting your return

1 _____ My customer returned gasohol or other motor fuel.

2 _____ I am decreasing Line 1 **or** I am increasing Line 2 on my original return because I sold gallonsa _____ to a federal or foreign government or to a mass transit system.
(Tax-exempt no. **E** - _____)

b _____ to an out-of-state customer, which was a sale in interstate commerce. The merchandise was delivered to a location outside Illinois.

c _____ to another licensed Illinois distributor or supplier.
(IBT no. _____ - _____)d _____ to the state or to units of local government.
(Tax-exempt no. **E** - _____)e _____ to schools, churches, or charities.
(Tax-exempt no. **E** - _____)

f _____ to an out-of-state retailer who is authorized to do business out-of-state and who resells at retail and delivers to customers outside Illinois.

g _____ of exempt motor fuel (*i.e.*, majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel) **on or after** July 1, 2003.

h _____ to other than a retail outlet and delivered the gasohol or other motor fuel to a company-owned (not leased) retail outlet.

3 _____ I made a computational error on Lines 3 through 12 of my original return.

4 _____ I put an amount on the wrong line on either Form PST-1 or Form PST-2.

5 _____ I took a deduction on my original return that was not allowed or was too large.

6 _____ The original IBT number was incorrect. The correct IBT number is _____ - _____.

7 _____ The original tax period was incorrect. The correct tax period is _____.

8 _____ Other. Please explain. _____

_____**Part 3: Answer the following questions if you believe you have overpaid**

1 Did you collect the overpaid tax from your customer? _____ yes _____ no

2 If yes, did you unconditionally refund the overpaid tax? _____ yes _____ no

Please turn this page over to complete Parts 4 and 5.

Part 4: Correct your financial information

Complete this section only if you are changing financial information.

Please round to the nearest whole dollar.

Column A
Most recent figures filed

Column B
Figures as they should
have been filed

Section 1: Report your gallonage information

- 1** Write the total invoiced gallons of all gasohol and other motor fuel you sold, delivered, or transferred.
- 2** Write the total deductible gallons
 - a** sold to federal or foreign governments or mass transit systems.
 - b** delivered outside Illinois.
 - c** sold and distributed tax-free to other licensed distributors and suppliers.
 - d** sold to the state or other units of local government.
 - e** sold to schools, churches, or charities.
 - f** sold to out-of-state retailers who sell at retail to customers outside of Illinois.
 - g** of exempt motor fuel (*i.e.*, majority-blended ethanol, 100 percent biodiesel, and biodiesel blends that are more than 10 percent but not more than 99 percent biodiesel) **on or after** July 1, 2003.
 - h** sold to other than a retail outlet and delivered to a company-owned (not leased) retail outlet.
- 3** Add Lines 2a through 2h. This amount is your total deductible gallons.
- 4** Subtract Line 3 from Line 1.
This amount is your net gallons subject to prepaid sales tax.
 - a** Gallons of gasohol subject to prepaid sales tax. (See instructions.)
 - b** Gallons of other motor fuel subject to prepaid sales tax. (See instructions.)

1	_____	1 (05)	_____
2a	_____	2a (10)	_____
2b	_____	2b (15)	_____
2c	_____	2c (20)	_____
2d	_____	2d (25)	_____
2e	_____	2e (30)	_____
2f	_____	2f (40)	_____
2g	_____	2g (43)	_____
2h	_____	2h (45)	_____
3	_____	3 (50)	_____
4	_____	4 (55)	_____
4a	_____	4a (90)	_____
4b	_____	4b (91)	_____

Section 2: Figure your payment

- 5** Multiply the number of gallons on Line 4a by \$0.05 (for liability periods **beginning** July 1, 2003) or \$0.03 (for liability periods **before** July 1, 2003).
- 6** Multiply the number of gallons on Line 4b by \$0.06 (for liability periods **beginning** July 1, 2003) or \$0.04 (for liability periods **before** July 1, 2003).
- 7** Add Lines 5 and 6. This is your total prepaid sales tax due during this reporting period.
- 8** Write the amount of quarter-monthly payments paid on Form PST-3. If you do not file quarter-monthly payments, write zero.
- 9** Write any **PST** prior overpayment amount that you are using.
- 10** Subtract Lines 8 and 9 from Line 7. This is the net tax due.
- 11** Write the **PST** credit memorandum amount you are using.
You must attach the original **PST** credit memorandum.
- 12** Subtract Line 11 from Line 10. This is the tax due.
- 13** Write the total amount you have paid.
Compare Line 12, Column B, and Line 13.
 - If Line 13 is **greater than** Line 12, Column B, write the difference on Line 14.
 - If Line 13 is **less than** Line 12, Column B, write the difference on Line 15.
- 14** Overpayment — This is the amount you have overpaid. Go to Line 16.
- 15** Underpayment — This is the amount you have underpaid. Please pay this amount.
Make your check payable to "Illinois Department of Revenue." Go to Line 16.
- 16** Write the total number of PST-2 forms you have attached to all PST-1 forms you have filed for this liability period. **16 (80)** _____
Go to Part 5 and sign this return.

5	_____	5 (92)	_____
6	_____	6 (93)	_____
7	_____	7 (56)	_____
8	_____	8 (61)	_____
9	_____	9 (85)	_____
10	_____	10 (62)	_____
11	_____	11 (76)	_____
12	_____	12 (77)	_____
		13	_____
		14	_____
		15	_____

Part 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Owner, partner, or officer's signature	Title	Phone	Date
()			
Paid preparer's signature	Title	Phone	Date
()			

Mail to: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Note Please write the amount you are paying on the line provided in the "Read this information first" section on the front of this return.



Illinois Department of Revenue PST-1-X Amended Prepaid Sales Tax Return Instructions

General Information

Who must file Form PST-1-X?

You must file Form PST-1-X if you are a person, firm, corporation, or association who files Form PST-1, Prepaid Sales Tax Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form PST-1-X for amounts of less than \$1.

You must file one Form PST-1-X for each month you are amending. You cannot file one PST-1-X to amend several months.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for overpayment of the Prepaid Sales Tax changes semiannually on January 1 and July 1. If you file an amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by

- visiting our web site at **www.ILtax.com**
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling "Illinois Tax Fax" our fax-on-demand service at **217 785-3400**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our web site at **www.ILtax.com**
- calling our Sales Tax Processing Division at **217 782-7517**
- calling our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

If you have a specific question about an amended return you have filed, call us at 217 782-7517, or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed forms?

Mail your completed return to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form must I complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form PST-1. Also, write the liability period for which you are filing the amended return. Next, write the name of your business as it appears on your original return. Finally, write your current mailing address **only** if it is **different** from the address on your original return then mark the box that indicates your address is different.

Part 2: Check the reason you are correcting your return

Check the reason (1 through 8) that best explains why you are correcting your original Form PST-1.

If you checked **2a** (gallons sold to a federal or foreign government or a mass transit system), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you checked **2c** (gallons sold and distributed tax-free to other licensed distributors or suppliers), you must write the Illinois business tax (IBT) number on the line provided. If you sold to more than one business, write each business' IBT number on a separate sheet and attach it to your return.

If you checked **2d** (gallons sold to units of local government), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you checked **2e** (gallons sold to schools, churches, or charities), you must write the organization's tax-exempt "E" number on the line provided. See note below.

If you checked **2g** (gallons of exempt motor fuel sold), the sale must have occurred on or after July 1, 2003. If the sale occurred before July 1, 2003, you may **not** claim the exemption. If you do, we may issue an assessment.

If you checked **6** (the original IBT number was incorrect), you must write the correct IBT number on the line provided.

If you checked **7** (the original liability period was incorrect), you must write the correct liability period on the line provided.

Check **8** only if 1 through 7 do not apply. On the lines provided, please explain why you are correcting your original return.

Note: To qualify as a tax-exempt sale under 2a, 2d, or 2e, the buyer must be the organization itself rather than a member or officer of the organization. The organization's tax-exempt number must have been in effect on the day of the purchase. If you sold to more than one organization, write each organization's tax-exempt "E" number on a separate sheet and attach it to your return.

Part 3: Answer the following questions if you believe you have overpaid

- 1 Did you collect the overpaid tax from your customer? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered "yes" to Question 1, did you unconditionally refund the overpaid tax? If not, we cannot approve your request for credit until you have fully refunded the tax to your customer.

Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial figures on your return.

When writing your figures, please use whole dollar amounts by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

If you calculated penalty and interest on the original Form PST-1 that you filed or if you were assessed penalty and interest on the original Form PST-1 that you filed, we will take those figures into account when we compute your amended return.

Note: Do not include penalty and interest in the figures you write on any of the lines in Part 4.

Column A

Lines 1 through 12

Write the figures from your most recent return. These figures may be from your original Form PST-1 or from any corrections you have made since you filed your original Form PST-1.

Column B

Lines 1 through 12

Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 13 through 15

Follow the instructions on the form.

Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Detailed instructions for certain lines in Part 4

Line 4a, Column A

Write the total number of gallons of gasohol subject to prepaid sales tax for any **previously-filed** PST-1 forms for this liability period. This is the total from Line 8a of the PST-2 forms you attached to your original Form PST-1 plus the total from Line 8a of the PST-2 forms you attached to any amended returns you filed before you filed this return.

Line 4a, Column B

Write the total number of gallons of gasohol subject to prepaid sales tax from Line 8a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this liability period.

Include the gallons from Line 8a of any PST-2 forms attached to this amended return.

Line 4b, Column A

Write the total number of gallons of motor fuel subject to prepaid sales tax for any **previously-filed** PST-1 forms for this liability period. This is the total from Line 9a of the PST-2 forms you attached to your original Form PST-1 plus the total from Line 9a of the PST-2 forms you attached to any amended returns you filed before you filed this return.

Line 4b, Column B

Write the total number of gallons of motor fuel subject to prepaid sales tax from Line 9a of **all** PST-2 forms you have attached to all original and amended PST-1 forms you have filed for this liability period. **Include the gallons from Line 9a of any PST-2 forms attached to this amended return.**

Line 5

- If you are amending a liability period beginning July 1, 2003 or after, multiply the number of gallons on Line 4a by 5 cents (\$0.05).
- If you are amending a liability period before July 1, 2003, multiply the number of gallons on Line 4a by 3 cents (\$0.03).

Line 6

- If you are amending a liability period beginning July 1, 2003 or after, multiply the number of gallons on Line 4b by 6 cents (\$0.06).
- If you are amending a liability period before July 1, 2003, multiply the number of gallons on Line 4b by 4 cents (\$0.04).

Line 13

Write the total you have paid. This figure includes the amount you paid with your original Form PST-1, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this liability period.

Line 14

If Line 13 is **greater than** Line 12, Column B, write the difference on Line 14. This is the amount you have overpaid.

Line 15

If Line 13 is **less than** Line 12, Column B, write the difference on Line 15. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.